IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

C.W.P. No. 17609 of 2007

Date of Decision: 20.11.2007

M/s Super Hinges Pvt. Ltd.

…Petitioner

Versus

State of Punjab and others

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Akshay Bhan, Advocate,

for the petitioner.

M.M. KUMAR JUDGE, J.

This petition filed under Article 226 of the Constitution is directed against order dated 16.10.2007 (P-14) to the extent that the application of the petitioner under Rule 70 of the Punjab Value Added Tax Rules, 2005 (for brevity, 'the Rules') and Section 51(8) of the Punjab Value Added Tax Act, 2005 (for brevity, 'the Act') is not being entertained. According to the aforementioned provisions the petitioner could file an application for adopting the auction procedure on the value assessed by the respondent authorities. Learned counsel for the petitioner states that the petitioner may challenge the order dated 16.10.2007 (P-14) at an appropriate forum for other purposes

but respondent No. 3 must entertain his application for adopting auction procedure.

Notice of motion.

Mr. Amol Rattan Singh, Additional Advocate General, Punjab, who is present in the Court, accepts notice on behalf of the respondents on our asking. A copy of the paper book has been handed over to Mr. Amol Rattan Singh. With the consent of learned counsel for the parties, the case is taken up today itself for final disposal.

After hearing learned counsel for the parties, we are of the considered view that the request of the petitioner deserves to be accepted. Let an application be filed within one week from today by the petitioner with a request to respondent No. 3 to adopt auction procedure. If such an application is filed then the same is to be decided and disposed of in accordance with law expeditiously.

The writ petition is disposed of in the above terms.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

November 20, 2007
Pkapoor